

# TREASURY MANUAL.

## Chapter I.—General Principles and Rules.

(C. A. C., Chapter I, Articles 1—21.)

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### Payment of arrear Claims.

1. The particular attention of all heads of offices (especially Collectors and District Superintendents of Police) is drawn to the necessity of securing the punctual submission of claims against Government, and a prompt disposal of correspondence on the subject among their subordinates.

2. No bill for any allowance not claimed within six months of its becoming due, can be paid without the sanction of the Accountant General. But if a claim is preferred within six months, there is no necessity to send the bill to the Accountant General for pre-audit, but delays between the first presentation of a bill and its payment should always be avoided.

3. In the case of bills which have remained unpaid for more than two years, the special sanction of the Heads of Departments noted below, will be necessary, before the claims can be investigated by the Accountant General:—

### *Heads of Departments.*

The Commissioner in Sind.

- „ Commissioners of Divisions.
- „ Commissioner of Customs, Salt, Opium and A'bkári.
- „ Director of Public Instruction.
- „ Surgeon-General with the Government of Bombay.
- „ Sanitary Commissioner for the Government of Bombay.
- „ Survey Commissioner and Director of Land Records and Agriculture (as regards officers of the Civil Veterinary Department).
- „ Inspector General of Registration and Stamps.
- „ Do. of Prisons.
- „ Political Resident, Aden.
- „ Agent to the Governor, Káthiáwár.
- „ Political Agent, Cutch.
- „ Do. Kolhápur and Southern Marátha Country.
- „ Inspector General of Police (as regards Railway Police only).
- „ Commissioner of Police, Bombay.
- „ Honourable the Chief Justice of the High Court, Bombay.
- „ Right Revd. the Lord Bishop of Bombay.
- „ Presidency Senior Chaplain, Church of Scotland.
- „ Chief and Superintending Engineers of Divisions.
- „ Consulting Engineer for Railways.

4. The six months should be reckoned in the case of Travelling Allowance Bills from the date of return to head-quarters, or from the 1st of the month, if the tour continues over that date (C. A. C., Articles 68 and 69); in the case of acting allowances, from the date of receipt of the order sanctioning the promotions if the allowance is due for a past completed month or months, otherwise from the following pay day; in the case of leave allowances from the date of the order granting the leave, and in other cases from the date on which a claim became due to the date of its presentation at the treasury. The period of two years should be counted from the date on which a claim became due to that on which the investigation by the Accountant General is sought, i. e., the date of receipt of the application in the Accountant General's office.

5. In all other cases where no special orders exist, it will be left to the Treasury Officer when he feels no doubt to make arrear payments without pre-audit; it need hardly be remarked that all claims in arrear require special care in examination, and it is always open to the Treasury Officer to send the bill to the Accountant General for pre-audit if he sees occasion to do so.

6. In the case of claims which are more than three months old, the preferring officer should be asked to state in the bill the reason for the delay.

7. A claim presented for payment six months or more after the date of pre-audit will again require the sanction of the Accountant General for its payment.

8. A claim for an amount of fine deducted on pay bills by the head of an office, and remitted by him, may, if the claim is not six months old, be paid without the sanction of the Accountant General, just as withheld pay claimed within six months of its becoming due, is allowed to be paid.

9. The above rules do not apply to claims for refunds of revenue.

**Instructions regarding Erasures, expressing amounts of Bills in Words as well as Figures, and issue of Cash Orders on Talukas in payment of Bills presented at the Huza'r.**

10. No document, on which money is claimed, bearing any mark of an erasure, is, on any account, ever to be accepted at any treasury. It must be returned to the officer preferring it, who should be requested to prefer a new bill [C. A. C., Chapter 1, Article 9 (d).]

11. The amount of all bills, vouchers and sub-vouchers, and of all documents accounting for expenditure, should be expressed in words as well as in figures; and the amount in words should be so written as not to permit of fraudulent additions, before or after the entry [C. A. C., Chapter I, Article 9 (c).] When bills are received with the amounts not expressed as herein described, the Treasury Officer should return them for completion. It has not been the practice to observe this rule in the case of bills for interdepartmental supplies, which are mostly paid by book adjustment. But as advantage has been taken of this omission in bills of the Government Central Press, and Progress reports of the Public Works Department for claims against Local Funds, all such documents, on which actual payment is demanded, should, in future, have their amounts expressed in words as well as in figures.

12. When payments are made to persons not in the service of Government, the instructions laid down in Article 313 of the C. A. C., should be

closely observed. It should be remembered that, as a rule, claims against Government are only payable at the Huzúr, the sub-treasuries being simply collecting depôts. No cash order should, in any case, be issued on a sub-treasury, in favour of a private person, in part payment of a contingent bill cashed at the Huzúr Treasury; if circumstances render it necessary or convenient that payment should be made at a sub-treasury, the cash order should be drawn in favour of the Mámlatdár, who should be advised of the precise nature of the service for which the order is drawn, by properly filling in the space provided on the form of cash orders, for the entry of such information. The discharge of the person, to whom payment is made, will, in such a case, be obtained by the Mámlatdár, and forwarded to the Collector. If purchases have to be made in another district, they should, as far as possible, be made through the Departmental officer of that district, as laid down in C. A. C., Article 97, and the amount sent by Remittance Transfer Receipt to the officer concerned, if it exceeds Rs. 50.

### Claims against Government should be made out in English.

13. As a general rule, claims against Government should be accepted only when made out in English. All controlling officers and Heads of offices should, therefore, require all bills, prepared for their signature or countersignature, or preferred to them for payment, to be made out in English. If, for any special reason, this is not practicable, the English abstract, prescribed in C. A. C., Article 9 (b), should be made on the bill, *before* signature or payment, as the case may be. Special care should be taken to see that the amount of a bill is always stated in words, as well as in figures, and that the vouchers are in the prescribed form, and that they are duly receipted by the payees and in original (except for Post Office payments) and that vernacular signatures are *transliterated*.

## Chapter 2.—Check on Receipts.

(C. A. C., Articles 22—25.)

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### Fines and Confiscations.

14. All fines and confiscations imposed and *realised* by Courts of Justice should be credited in full to Law and Justice. Fines and Confiscations imposed for the breach of any Fiscal Law, such as the Land Revenue Code, and the Opium, Salt, Stamp, Excise, Customs and Forest Acts, should, when *realised* by Courts of Justice, be credited in full to Law and Justice, but those imposed by Departmental Officers, as also those imposed by Courts of Justice and *realised* by Departmental Officers, should be credited to the Revenue Head to which they relate.

15. To the above there are the following exceptions:—

- (a) Penalties levied by Courts under Chapter IV of the Stamp Act (documents unstamped or insufficiently stamped) are credited to stamps, the amount of duty to the minor head "duty on impressing documents" and the penalty to "fines and penalties." Those levied under Chapter VIII, however, follow the rule stated in Article 14.
- (b) Fines under the Indian Ports Act X of 1889 should be credited to the Port Fund concerned.
- (c) Fines under Section 14 of the Public Ferries Act II of 1868 should be credited to the Ferry Fund of the district.
- (d) Fines inflicted under specific orders of Government should be paid to a particular fund or Society, *e. g.*, fines inflicted by Presidency Magistrates for cruelty to animals are made over to the Society for the Prevention of Cruelty to Animals.
- (e) Fines under Act V of 1861 on account of nuisances committed within the limits of a Municipality should be credited to the Municipal Funds.

### Rewards.

16. All rewards sanctioned under Fiscal Law, whether by Judicial or Departmental Officers, should form a charge of the Department in whose interests and on whose account the prosecution was undertaken, and will be paid by the Departmental Officers. In those cases, however, in which the